

## THPO SPECIFIC INSTRUCTIONS FOR THE SF 424-A (Non-Construction Budget Form)

Section A, B, and C of the SF 424-A provide budget estimates for the entire HPF grant award. All applications must contain a breakdown by the object class categories shown in lines a.--k. of Section B of the SF424-A. Unless supplemental instructions from NPS state otherwise, these budget forms are to be used when applying for all HPF grant funds (nonconstruction, development, or acquisition). The amounts appearing on the Budget Form must agree with the amounts appearing on the SF 424.

### **SECTION A** - Budget Summary

1.e. Enter the total current year Federal share request to be approved in the Grant Award (amount of the THPO apportionment). The amount entered in 1.e. will equal the amount in Item 15a. on the SF 424.

### **SECTION B** - Budget Categories

#### ADMINISTRATIVE AND OPERATING COST INSTRUCTIONS

In order to establish the amount of administrative costs applied in support of operational HPF activities, Administrative Costs must be listed in column (1) of and Operational Costs in column (2).

#### A. Definitions.

1. Administrative costs (Column 1). Costs incurred when accomplishing activity directly pertinent to budget formulation and execution, personnel management, finance, property management, equal opportunity and other "overhead" functions not directly attributable to specific program areas such as payroll related to management of the grant, audits, storage of files, etc. Refer to Chapter 6, Section F of the Historic Preservation Fund Manual for additional activities which support all program areas and should be charged to this program area.

2. Operation Costs (Column 2). The costs applied to specific Program Area activities described in Chapter 6. Operating programs and projects are those that directly contribute to the accomplishments of the SHPO responsibilities. The following are examples of operating costs:

- a. Personnel and nonpersonnel costs for staff performing specific tasks related to THPO projects/goals.
- b. Equipment/supplies needed for specific THPO projects.
- c. Travel expenses for THPO goal-related meetings/conferences

3. Contracts and Subgrants (Column 3). The costs applied to contracts and subgrants must be listed in Column 3.

**Note: The total of Column 1 (Administrative Costs) plus the total of line j (Indirect Costs) may not exceed 25% of the total grant award. This is a requirement of the National Historic Preservation Act which established this grant program.**

#### B. Procedures for completing Section B.

1. Identify the expenses for the 24-month period for the general executive offices and other overhead expenses.
2. Where personnel, such as the State Historic Preservation Officer and the fiscal officer, accomplish both administrative work and operational work, the approximate percentage of time spent on administration should be translated into projected costs.

#### **SECTION C** – Non-Federal Resources

#### **OPTIONAL - THPOs ARE NOT REQUIRED TO COMMIT NON-FEDERAL RESOURCES.**

Program Income (see Chapter 16) to be approved by NPS as nonfederal share must be shown in line 7. If such Program Income is not listed, written NPS prior approval must be sought by the grantee through submission of a subsequent letter.

#### **OTHER IMPORTANT BUDGET INFORMATION**

21. Equipment: Equipment is defined as tangible, nonexpendable personal property, including exempt property, charged directly to the award having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. THPOs must submit a completed SF428, *Tangible Property Report*, requesting permission to purchase equipment prior to purchasing the item(s).
22. Indirect Charges: NPS will check the SF 425, Federal Financial Report, submitted with the End of Year Report and with the final budget to ensure that an approved, current, Indirect Cost Rate Agreement has been executed.
23. Administrative Costs: Provide the percent of Administrative Costs. If Administrative Costs (Section B, Column 1, line 6.k.) plus the State's indirect costs (Section B, column 5, line 6.j.) exceed 25 percent of total program costs (Section B, Column 5, line 6.k.), attach a written explanation.

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